

Mark R. Imowitz
418 East 59th Street
New York, New York 10022
Tel: (212) 755-1668

January 15, 2014

Southern District of New York
United States Bankruptcy Court
1 Bowling Green, #625
New York, NY 10004

JAN 17 2014

Re: *Lehman Brothers Holdings Inc. Bankruptcy*

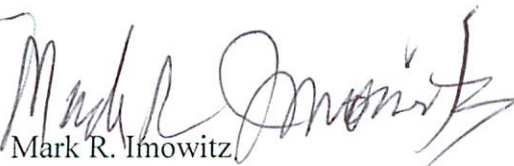
Dear Sirs:

On December 19, 2013 I filed a proof of claim against Lehman Brothers Holdings Inc. with Epic Bankruptcy Solutions, LLC ("Epic"). As shown in the attached letter from Epic, dated January 2, 2014, the proof of claim was returned.

Pursuant to the letter from Epic, dated January 2, 2014, I ask the United States Bankruptcy Court to review the correspondence and proof of claim attached, and grant me authority to file this claim.

Thank you.

Sincerely,


Mark R. Imowitz

Enclosure

P 646 282 2500 F 646 282 2501
757 THIRD AVENUE, NEW YORK, NY 10017
WWW.EPIQSYSTEMS.COM



1/2/2014

Mark Richard Imowitz
418 E. 59th Street
New York, NY 10022-2309

Dear Mark Richard Imowitz,

Re: In re Lehman Brothers Holdings Inc., et al. (Case No. 08-13555)

We are in receipt of the enclosed proof of claim form dated December 30, 2013 (the "Proof of Claim").

On December 6, 2011, the United States Bankruptcy Court for the Southern District of New York (the "Court") approved and entered an order (the "Confirmation Order") confirming the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the "Plan") for the entities in the above-referenced chapter 11 cases (the "Chapter 11 Cases"). The Plan became effective on March 6, 2012 (the "Effective Date"). The Confirmation Order provides that "[a]fter the Effective Date...a proof of [c]laim relating to a prepetition [c]laim may not be filed or amended without the authority of the Court." (Confirmation Order at ¶ 86.)

The Proof of Claim appears to either assert a new or amend a previously filed prepetition claim against one of the debtors in the Chapter 11 Cases. Accordingly, pursuant to paragraph 86 of the Confirmation Order, the Proof of Claim will not be recorded on the claims register for the Chapter 11 Cases unless you obtain authority from the Court to file such a claim.

Very truly yours,

Epiq Bankruptcy Solutions, LLC

Mark R. Imowitz
418 E. 59th Street
New York, NY 10022
212-755-1668

December 19, 2013

Epic Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

Re: Lehman Brothers Holdings Inc.
Case No. 08-13555(JMP)

Dear Sirs:

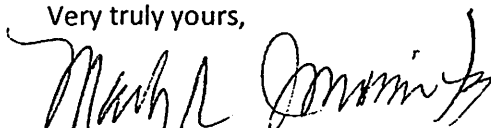
Attached is Proof of Claim in the Chapter 11 bankruptcy proceeding of Lehman Brothers Holdings Inc., Case No. 08-13555 (JMP), together with Substitute Form W-9 and Certification Regarding Status.

The undersigned timely filed a Proof of Claim on January 30, 2009 in the Chapter 11 bankruptcy proceeding of Lehman Brothers Inc., Case No. 08-01420 (JMP), Claim Number 2918. By Notice dated November 14, 2013, the undersigned was advised that its claim was being denied for the reason that the claim was filed against the wrong party, and that the correct party was Lehman Brothers Holdings Inc. A copy of the denial of the claim is attached. The undersigned was not aware of its error at the time of the filing of its Proof of Claim in that proceeding, which filing was made in good faith.

Accordingly, the undersigned Claimant respectfully requests that the filing of its Proof of Claim in the Chapter 11 bankruptcy proceeding of Lehman Brothers Holdings Inc., Case No. 08-13555 (JMP) be accepted and that the Bankruptcy Court exercise its discretion to allow Claimant's Proof of Claim in such proceeding. It is noted that in connection with the Fourth Distribution on October 3, 2013, said distribution included \$276 million of payments to recently allowed claims of amounts those claimants would have received had those payments been allowed at the time of the previous distributions.

Thank you for your consideration.

Very truly yours,


Mark R. Imowitz

United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

PROOF OF CLAIM

In Re: Chapter 11
Lehman Brothers Holdings Inc., et al.
Debtors. Case No. 08-13555 (JMP)
(Jointly Administered)

Name of Debtor Against Which Claim is Held
Lehman Brothers
Holdings Inc. Case No. of Debtor
80-13555

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

THIS SPACE IS FOR COURT USE ONLY

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

Mark Richard Imowitz
418 E. 59th Street
New York, NY 10022-2309

mimowitz@

Telephone number: 212-755-1668 Email Address: imowitz.com

Name and address where payment should be sent (if different from above)

Telephone number: Email Address:

☒ Check this box to indicate that this claim amends a previously filed claim

Court Claim
Number: 2918
(If known)

Filed on: 1/30/09

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 98,382.65

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

☐ Check this box if all or part of your claim is based on a Derivative Contract.*

☐ Check this box if all or part of your claim is based on a Guarantee.*

*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is based on a Derivative Contract or Guarantee.

2. Basis for Claim: Securities Purchased
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 4836

3a. Debtor may have scheduled account as:

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other

Describe: _____

Value of Property: \$ _____ Annual Interest Rate _____ %

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

12/26/12

Mark R. Imowitz

FOR COURT USE ONLY

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).

☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

☐ Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).

☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

Amount entitled to priority:

\$ _____